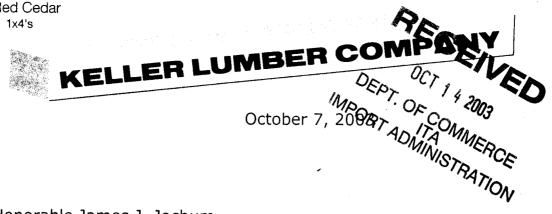


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The Honorable James J. Jochum Assistant Secretary for Import Administration U.S. Department of Commerce, Central Records Unit, Room 1870 Pennsylvania Ave & 14th Street, NW Washington, DC 20230

Attention: Section 201 Duties

Dear Assistant Secretary Jochum:

In response to your request in the Sept. 9 Federal Register for comments on the appropriateness of deducting section 201 duties and countervailing duties from prices in order to calculate antidumping duties, I believe it is essential that the Department amend its policy immediately to fully address the magnitude of dumping by counting subsidy duties as a cost.

Keller Lumber Company is a family corporation started in Roseburg, Oregon in 1952. It is still in the hands of some of the original founders and their sons, grandsons and granddaughters. Many are still active participants in the daily workings of the business.

We are a Cedar mill making products used in the fencing ,deck and patio parts of homebuilding. Our customers number over a hundred and are found in most of the 50 states. We employ about 100 people on a single shift basis. By the nature of the product we are quite labor intensive.

Keller Lumber Company buys all their logs on the open market. We buy most of these from middle and larger size companies, that are experts in the marketing field. If we do not meet or exceed our competitors price, we lose the logs. We operate a pretty efficient mill or we would be long gone. Hence to compete with products in our market place from companies that do not have to face the same competitive factors as we do is distressing to say the least. i.e. at times we find cedar priced in Denver cheaper than our mill cost.

We compete with a large Canadian producer that is in a serious financial condition and are kept alive and operating by the benevolence of the B. C. Province.

In closing we feel that factoring in the subsided cost as part of the dumping duties is essential to our continued success. This is the only way to make it a truly competitive market for all lumber producers. We ask for nothing but a level playing field that all participants must compete upon.

Sincerely,

Dan Keller President

Keller Lumber